

---

**IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH**  
**CENTRAL DIVISION**

---

**UNITED STATES OF AMERICA,**

Plaintiff,

v.

**JONDAVID I. LEVY,**

Defendant.

**ORDER AFFIRMING  
REPORT & RECOMMENDATION**

**Case No. 2:09CV433DAK**

---

This case was assigned to United States District Court Judge J. Thomas Greene, who then referred it to United States Magistrate Judge Brooke C. Wells under 28 U.S.C. § 636(b)(1)(B). After the referral, the case was reassigned to United States District Judge Dale A. Kimball.

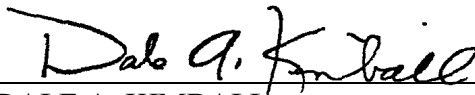
This case involves the enforcement of an I.R.S. Summons pursuant to 26 U.S.C. §§ 636(b)(3). Magistrate Judge Wells held a hearing on the court's Order to Show Cause on July 23, 2009. On July 27, 2009, Magistrate Judge Wells issued a Report and Recommendation. In the Report and Recommendation, Magistrate Judge Wells found, and recommended that the court find, that the United States has carried its burden of proof to enforce the Summonses and Respondent has failed to show cause why he should not be compelled to comply with the Summons. Accordingly, Magistrate Judge Wells recommends that this court order Respondent to provide the information required by the Summonses to the IRS no later than 30 days after this court adopts the Report and Recommendation.

The Report and Recommendation notified the parties that any objection to the Report and Recommendation was required to be filed within ten days of receiving it. The time for filing an objection has passed and no objection has been filed.

The court has reviewed the file *de novo*. The court approves and adopts the Magistrate Judge's Report and Recommendation in its entirety.

DATED this 24<sup>th</sup> day of August, 2009.

BY THE COURT:

  
\_\_\_\_\_  
DALE A. KIMBALL  
United States District Judge